

**59-2-920 Resolution and levy to be forwarded to commission -- Exception.**

The resolution approved in the manner provided under Section 59-2-919 shall be included with the statement of the amount and purpose of the levy required under Sections 59-2-912 and 59-2-913 and forwarded to the commission under Section 59-2-913. No tax rate in excess of the certified tax rate may be certified by the commission or implemented by the taxing entity until the resolution required under Section 59-2-919 is adopted by the governing authority of the taxing entity and submitted to the commission. If the resolution is not forwarded to the county auditor by August 17, the auditor shall forward the certified tax rate to the commission.

Amended by Chapter 3, 1988 General Session